

MAINE STATE LEGISLATURE

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STATE OF MAINE

REPORT

OF THE

ATTORNEY GENERAL

for the calendar years

1941--1942

April 8, 1943

To:
Farm Lands Loan Commission

Agriculture

From:
Frank I. Cowan, General

Attorney General

Assignment of Mortgages

The purpose of the Farm Lands Loan Act (R. S. 1930, Ch. 58) was to assist in the relief of distressed farmers. The Commission is authorized under the Act to make loans for that purpose, taking as security a first mortgage on the applicant's farm. The payments are arranged on such a basis that in the absence of extraordinary misfortune the farmer can gradually pay off his loan.

There is nothing in the statute, either expressly or by implication, authorizing the State to transfer the farmer's liability from the State to any other financial agency or to any other person. The statute is paternalistic in form and spirit; and to carry out the intent of the legislature in its attempt to aid the farmer financially, it must be strictly construed.

In my opinion the Commission cannot transfer one of its mortgages by assignment, even though in some individual case that might seem to be an act that could not, either directly or indirectly, add to the burden of the original mortgagor.

FRANK I. COWAN
Attorney General

April 15, 1943

To:
A. L. Kane, Controller

Accounts and Control

From:
Frank A. Farrington, Deputy

Attorney General

Transportation Tax

Various discussions have been held with you in this office in the past relative to the payment of the Federal transportation tax by the State to the supplier, when such tax has been paid by such supplier.

While this results in a tax on the State which it would not have to pay if it paid directly for the transportation charges, and while this department feels that it is improper for the State to be forced to pay the tax in this way, under present Federal regulations, it is recognized that for practical reasons a refusal to pay would be likely to cause hardship to the State in obtaining supplies.

It is therefore the opinion of this department that under existing circumstances it is proper to pay transportation tax charges included in suppliers' invoices, where it is impracticable to arrange for direct payment of transportation by the State.

FRANK A. FARRINGTON
Deputy Attorney General